IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 5231 & 5232 of 2026
and
W.M.P. Nos. 5751 to 5753 of 2026

M/s. Canply India Private Limited,
Represented by its Director,
M.J. Robert
1/13-A, New Thillai Nagar,
P N Pudur Post, Coimbatore,
Tamil Nadu – 641 007. ... Petitioner in both WPs

Vs.

1.The State Tax Officer,
Vadavalli Assessment Circle,
Coimbatore.

2.The Deputy Commissioner (CT),
Coimbatore, Tamil Nadu. ... Respondents in both WPs

Prayer in W.P. No.5231 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 1st respondent herein in FORM GST DRC-07 with Reference No: ZD330925212814D dated 18.09.2025 along with detailed order in GSTIN: 33AAECC9818MIZA/2021-22 dated 18.09.2025 for the tax period April 2021 – March 2022 and quash the same.

Prayer in W.P. No.5232 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent herein in FORM GST APL – 02 dated 21.01.2026 bearing Reference No: ZD330126133634P, quash the same while directing the 2nd respondent herein to re-dispose the appeal filed by the petitioner on 14.01.2026 vide Form GST APL-01.

For Petitioner : Ms. S. Vishnupriya

For Respondents : Mrs. P. Selvi, Government Advocate

COMMON ORDER

Both these Writ Petitions are disposed of by way of this common order at the stage of admission, with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents.

2. In W.P. No. 5231 of 2026, the Petitioner has challenged the impugned assessment order dated 18.09.2025.

3. In W.P. No. 5232 of 2026, the Petitioner has challenged the impugned order dated 21.01.2026 passed by the Appellate Authority namely, the 2nd Respondent rejecting the Petitioner's appeal dated 14.01.2026 against

the impugned assessment order dated 18.09.2025 challenged in W.P. No. 5231 of 2026.

4. The case of the Petitioner is that although the Petitioner had not replied to the show cause notice preceding the order dated 18.09.2025 passed by the 2nd Respondent, the entire disputed tax had already been paid by the Petitioner for the tax period 2021-22 on 04.01.2023.

5. Learned Government Advocate for the Respondents, however is unable to confirm the same. However would submit that the same can be subject to verification.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Following the consistent view taken under similar circumstances, the case is remitted back to the Respondents / Original Authority to pass a

fresh order, subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order..

8. Needless to state, any amount said to have been paid by the Petitioner and / or recovered on the dates mentioned above shall be adjusted towards the aforesaid condition of pre-deposit.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2025 together with requisite documents to substantiate the case by treating the impugned Orders dated 18.09.2025 and 21.01.2026 as an addendum to the Show Cause Notice dated 20.05.2025.

10. In case the Petitioner complies with the above stipulations, the Respondents / Original Authority shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents / Original Authority is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondents / Original Authority shall give due notice to the Petitioner.

14. In view of the above, W.P. No. 5231 of 2026 is disposed of in terms of the above observations and W.P. No. 5232 of 2026 is dismissed, as no further orders are required to be passed. No costs. Connected Writ Miscellaneous Petitions are closed.

12.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:

1.The State Tax Officer,
Vadavalli Assessment Circle,
Coimbatore.

2.The Deputy Commissioner (CT),
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. Nos. 5231 & 5232 of 2026 and
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